



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Lonnie Morin **Phone #:** (406) 726-3216

(Signature)

(Date)

Chair, Board of Trustees: Kris Gardner

(Signature)

(Date)

County Superintendant Carolyn Hall

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
116	SFSP Mini Grant	STATE	FY2013/14	
125	Title III Part A English Language Acquisition	FEDERAL	2015	84.365A
126	Title III Part A English Language Acquisition	FEDERAL	T365C130008	84.365A
135	Gifted and Talented	STATE	240474315	State
136	Gifted and Talented	STATE	240474316	State
156	Title I - Schoolwide Summer	FEDERAL	FY2015-16	Federal
165	Title VII Nkummn	FEDERAL	FY2015	
166	Title VII, Indian Education Nkummn	FEDERAL	S299A140052	84.299A
176	No Hungry Kids	FEDERAL	FY2014	
186	Winter supplies - low income	LOCAL	FY2014	
216	Counselor Donation	LOCAL	2016	
225	Title I - Schoolwide	FEDERAL	2015	Federal
226	Title I - Schoolwide	FEDERAL	02404743215	Federal
246	Title I, Part A, Improving Basic Programs	FEDERAL	02404743116	84.010A
256	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	02404741416	84.367
275	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	2015	84.358A
276	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140842	84.358A
286	Sound System (Couture's Class)	LOCAL	year to year	FY2014
296	Medicaid	STATE	FY2015	State
305	GEAR UP summer	STATE	2015	
306	GEAR UP Summer	FEDERAL	FY2015-16	84.334
315	GEAR UP	FEDERAL	2015	84.334
316	GEAR UP	FEDERAL	FY2015	84.334
336	Mindfulness Grant	LOCAL	FY2014	FY2014
346	Indian Student Achievement Early Warning System Grant	STATE	2404754616ISA	
356	Athletics Grant - Forgey	LOCAL	2016 - yearly	
366	SB213 Safety Expenditures	STATE	2016	
406	No Kid Hungry - Art Class Grant	FEDERAL	2016 - award	
536	IDEA Part B (Trans from Coop)	FEDERAL	FY2015	84.027A
615	Title VII, Indian Education	FEDERAL	2015	84.060
616	Title VII, Indian Education	FEDERAL	S060A140810	84.060



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
815	21st Century Community Learning	FEDERAL	2015	84.287
816	21st Century Community Learning	FEDERAL	02404741715	84.287
910	Budget Amendment			

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	208,297.87	8,059.44	103,824.82	973.80
02	Taxes Receivable - Real and Personal (120-149)	4,742.26	3,449.90	2,064.91	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,457.20	5,136.80	1,599.60	2,499.77
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	216,497.33	16,646.14	107,489.33	3,473.57
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,742.26	3,449.90	2,064.91	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	211,755.07	13,196.24	105,424.42	3,473.57
52	TOTAL FUND BALANCE/EQUITY	211,755.07	13,196.24	105,424.42	3,473.57
53	TOTAL LIABILITIES AND FUND BALANCE	216,497.33	16,646.14	107,489.33	3,473.57

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	402.08	37,441.72	(292,382.80)	8,387.55
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		32,343.91	295,655.89	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	402.08	69,785.63	3,273.09	8,387.55
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	402.08	69,785.63	3,273.09	8,387.55
52	TOTAL FUND BALANCE/EQUITY	402.08	69,785.63	3,273.09	8,387.55
53	TOTAL LIABILITIES AND FUND BALANCE	402.08	69,785.63	3,273.09	8,387.55

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,237.90	8,415.92
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,237.90	8,415.92
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,237.90	8,415.92
52	TOTAL FUND BALANCE/EQUITY			8,237.90	8,415.92
53	TOTAL LIABILITIES AND FUND BALANCE			8,237.90	8,415.92

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,139,659.01	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,139,659.01	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,139,659.01	
52	TOTAL FUND BALANCE/EQUITY			1,139,659.01	
53	TOTAL LIABILITIES AND FUND BALANCE			1,139,659.01	

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,867.01	84,073.47		25,428.80
02	Taxes Receivable - Real and Personal (120-149)	1,999.69			12,691.95
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,765.49			9,337.12
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,632.19	84,073.47		47,457.87
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,999.69			12,691.95
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	12,632.50	84,073.47		34,765.92
52	TOTAL FUND BALANCE/EQUITY	12,632.50	84,073.47		34,765.92
53	TOTAL LIABILITIES AND FUND BALANCE	14,632.19	84,073.47		47,457.87

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	1,927.54	1,791.53		
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS	1,927.54	1,791.53		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	1,927.54	1,791.53		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	1,927.54	1,791.53		
53 TOTAL LIABILITIES AND FUND BALANCE	1,927.54	1,791.53		

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,795.67
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,795.67
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				1,795.67
52	TOTAL FUND BALANCE/EQUITY				1,795.67
53	TOTAL LIABILITIES AND FUND BALANCE				1,795.67

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	197,183.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	197,183.01			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	197,183.01			
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	197,183.01			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	197,183.01			



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	6,111.81	0.00
1111	District Levy - Real Property	94,219.17	100,067.40
1112	District Levy - Personal Property	1,495.73	869.60
1113	District Levy - Heavy Motor Vehicles	498.05	394.53
1114	District Levy - Pers Prop/Mobile Homes	1,600.57	1,853.68
1190	Penalties and Interest on Taxes	578.50	340.85
1510	Interest Earnings	3,346.29	3,363.69
3110	Direct State Aid	924,306.96	938,856.36
3111	Quality Educator	92,537.64	96,216.60
3112	At Risk Student	23,688.46	25,847.37
3113	Indian Education For All	7,180.80	7,203.60
3114	American Indian Achievement Gap	47,200.00	49,815.00
3115	State Spec Ed Allowable Cost Pymt to Districts	91,589.42	77,373.72
3116	Data For Achievement	5,280.00	6,900.00
3118	Natural Resource Development	6,586.76	10,540.16
3120	State Guaranteed Tax Base Aid	611,144.50	628,164.06
3444	State School Block Grant	33,273.23	33,273.23
3446	SB96 Block Grant Reimbursement	1,044.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,951,682.11	1,981,079.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	956,645.50	971,521.88
			2XX Personal Services - Employee Benefits	159,570.10	144,570.25
			6XX Supplies and Materials	18,000.00	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	61,737.69	77,824.30
			2XX Personal Services - Employee Benefits	7,894.88	10,271.67
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	30,736.38	19,300.58
			2XX Personal Services - Employee Benefits	3,790.10	2,251.79
		222X Educational Media Services			
			1XX Personal Services - Salaries	43,323.36	0.00
			2XX Personal Services - Employee Benefits	7,790.67	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	32,000.02	33,999.98

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	3,536.68	2,478.30
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	120,487.54	117,806.15
			2XX Personal Services - Employee Benefits	20,851.96	19,569.77
		25XX Support Services - Business			
			1XX Personal Services - Salaries	17,019.98	17,709.98
			2XX Personal Services - Employee Benefits	3,424.58	3,751.48
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	147,927.06	122,008.20
			2XX Personal Services - Employee Benefits	35,357.86	24,505.69
			4XX Purchased Property Services	0.00	23,500.00
			6XX Supplies and Materials	0.00	22,381.63
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	190,198.70	216,607.83
			2XX Personal Services - Employee Benefits	42,518.36	61,888.95
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,521.65	5,192.51
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,139.49	18,337.30
			2XX Personal Services - Employee Benefits	2,478.69	3,456.97
710	School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,675.00	5,120.00
			2XX Personal Services - Employee Benefits	190.12	318.47
720	School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,005.00	2,165.00
			2XX Personal Services - Employee Benefits	115.41	58.49
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	21,674.94	21,941.44
			2XX Personal Services - Employee Benefits	390.02	277.92
999	Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	12,052.76	17,567.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,965,054.50</u>	<u>1,966,384.15</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					197,059.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,981,079.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,966,384.15	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					211,755.07	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	85,917.67	76,939.65
	1112 District Levy - Personal Property	1,264.52	735.09
	1113 District Levy - Heavy Motor Vehicles	424.89	293.41
	1114 District Levy - Pers Prop/Mobile Homes	1,327.83	1,513.81
	1190 Penalties and Interest on Taxes	418.96	274.71
	1510 Interest Earnings	241.58	246.57
	2220 County On-Schedule Trans Reimb	19,434.88	19,666.52
	3210 State On-Schedule Trans Reimb	19,434.88	19,666.52
	3444 State School Block Grant	5,099.23	5,099.23
	3446 SB96 Block Grant Reimbursement	882.57	0.00
	6100 Material Prior Period Revenue Adjustments	363.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		134,810.58	124,435.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	75,849.44	77,471.07
			2XX Personal Services - Employee Benefits	8,984.88	14,941.54
			3XX Purchased Professional and Technical Services	310.03	683.62
			4XX Purchased Property Services	23,709.12	23,482.51
			5XX Other Purchased Services	1,407.18	1,453.99
			6XX Supplies and Materials	10,802.07	7,619.14
			7XX Property and Equipment Acquisition	7,562.89	9,582.47
			810 Dues and Fees	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				128,975.61	135,584.34



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						24,345.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						124,435.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						135,584.34 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,196.24 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	39,320.58	46,091.74
	1112 District Levy - Personal Property	554.56	331.02
	1113 District Levy - Heavy Motor Vehicles	186.45	182.53
	1114 District Levy - Pers Prop/Mobile Homes	578.15	747.57
	1190 Penalties and Interest on Taxes	181.09	140.12
	1510 Interest Earnings	1,134.93	1,464.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,955.76	48,957.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	73,850.00	6,500.00
366	SB213 Safety Expenditures				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	66,483.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				73,850.00	72,983.00

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					129,449.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48,957.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					72,983.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					105,424.42 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	19.69
	1621 Lunch Sales	19,492.30	28,071.75
	1900 Other Revenue from Local Sources	555.61	0.00
	3220 State Food Services Match	577.84	4,785.54
	4550 Federal Child Nutrition	150,949.53	193,130.17
	4552 Fresh Fruit And Vegetable	15,846.91	14,246.11
	4555 School Foods Summer Program - 10.559	11,155.12	8,253.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		198,577.31	248,506.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			1XX Personal Services - Salaries	3,288.47	324.33
			6XX Supplies and Materials	12,558.44	13,921.78
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	89,370.21	93,481.32
			2XX Personal Services - Employee Benefits	20,297.45	21,885.32
			4XX Purchased Property Services	179.47	3,572.30
			5XX Other Purchased Services	160.00	10.50
			6XX Supplies and Materials	65,247.91	117,302.46
			810 Dues and Fees	693.83	1,132.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				191,795.78	251,630.01



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					6,596.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					248,506.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					251,630.01	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,473.57	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	35.22	34.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>35.22</u>	<u>34.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	3,202.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>3,202.75</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	3,569.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,202.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	402.08	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	493.72
	2240 County Retirement Distribution	362,827.82	344,556.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>362,827.82</u>	<u>345,050.28</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	176,164.53	168,476.10	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	13,267.93	12,182.30	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	4,644.14	2,812.10	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	7,098.77	7,441.49	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,059.23	5,637.24	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	19,036.16	18,904.53	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	6,046.76	6,155.35	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	23,881.96	26,043.42	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	11,225.87	11,023.02	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	34,933.20	33,382.85	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,502.76	2,098.81	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,077.66	1,140.02	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	127.81	748.05	



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,010.18	1,042.72	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	507.78	574.25	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	15.06	0.00	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	266.20	268.98	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,973.00	2,964.74	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	14,246.06	14,011.87	
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	300.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				325,085.06	315,207.84	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					39,943.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					345,050.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					315,207.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					69,785.63	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
126 Title III Part A English Language Acquisition		
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	288,996.27
136 Gifted and Talented		
	3600 State Gifted & Talented Reimbursement	1,060.00
156 Title I - Schoolwide Summer		
	4940 Schoolwide Program	4,701.00
166 Title VII, Indian Education Nkusmn		
	4130 Title VII Indian Education	104,623.13
176 No Hungry Kids		
	3290 State - Other State Grants	2,250.00
216 Counselor Donation		
	1900 Other Revenue from Local Sources	500.00
225 Title I - Schoolwide		
	4940 Schoolwide Program	14,944.00
226 Title I - Schoolwide		
	4940 Schoolwide Program	319,634.00
246 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	17,595.00
256 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,342.00
276 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)		
	4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	16,972.00
296 Medicaid		
	3357 Montana Administrative Claiming Reimbursement	231,396.33
305 GEAR UP summer		
	4710 GEAR UP	8,112.49
306 GEAR UP Summer		
	4710 GEAR UP	6,153.85
316 GEAR UP		
	4710 GEAR UP	88,705.70
346 Indian Student Achievement Early Warning System Grant		
	3290 State - Other State Grants	10,000.00
356 Athletics Grant - Forgey		
	1900 Other Revenue from Local Sources	500.00
406 No Kid Hungry - Art Class Grant		
	1900 Other Revenue from Local Sources	500.00
536 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	86,454.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

616 Title VII, Indian Education

4130 Title VII Indian Education 68,000.00

816 21st Century Community Learning

4340 Title IV, Part B, 21st Century Community Learning Centers 51,311.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 1,323,750.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
-----	---------	----------	--------	------------	------------

126 Title III Part A English Language Acquisition

432 Title III, Part A, English Language Acquisition & Language Enhancement

1XXX Instruction

1XX	Personal Services - Salaries	214,924.28
2XX	Personal Services - Employee Benefits	44,548.93
3XX	Purchased Professional and Technical Services	17,000.00
5XX	Other Purchased Services	4,213.61
6XX	Supplies and Materials	8,309.45

126 Subtotal 288,996.27

136 Gifted and Talented

360 State Gifted & Talented Reimbursement

1XXX Instruction

1XX	Personal Services - Salaries	250.00
2XX	Personal Services - Employee Benefits	38.47
5XX	Other Purchased Services	699.10
6XX	Supplies and Materials	72.43

136 Subtotal 1,060.00

156 Title I - Schoolwide Summer

494 Schoolwide Program

1XXX Instruction

1XX	Personal Services - Salaries	3,861.74
2XX	Personal Services - Employee Benefits	691.28
6XX	Supplies and Materials	147.98

156 Subtotal 4,701.00

166 Title VII, Indian Education Nkummn

413 Title VII Indian Education

1XXX Instruction

1XX	Personal Services - Salaries	66,321.97
2XX	Personal Services - Employee Benefits	19,098.51
3XX	Purchased Professional and Technical Services	15,750.00
6XX	Supplies and Materials	3,452.65

166 Subtotal 104,623.13



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
176	No Hungry Kids				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials		2,250.00
			176 Subtotal		2,250.00
216	Counselor Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		39.73
			216 Subtotal		39.73
225	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,050.28
			2XX Personal Services - Employee Benefits		4,893.72
			225 Subtotal		14,944.00
226	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		163,292.31
			2XX Personal Services - Employee Benefits		53,139.67
			3XX Purchased Professional and Technical Services		45,365.89
			5XX Other Purchased Services		40,650.12
			6XX Supplies and Materials		17,186.01
			226 Subtotal		319,634.00
246	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,994.68
			5XX Other Purchased Services		450.00
			6XX Supplies and Materials		15,150.32
			246 Subtotal		17,595.00
256	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,342.00
			256 Subtotal		1,342.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
276	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools				
	1XXX Instruction				
		1XX	Personal Services - Salaries		13,000.00
		2XX	Personal Services - Employee Benefits		3,972.00
			276 Subtotal		16,972.00
296	Medicaid				
	280 Special Education - Local and State				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		231,396.33
			296 Subtotal		231,396.33
305	GEAR UP summer				
	471 GEAR UP				
	1XXX Instruction				
		1XX	Personal Services - Salaries		5,212.50
		2XX	Personal Services - Employee Benefits		890.35
		5XX	Other Purchased Services		1,170.49
		6XX	Supplies and Materials		839.15
			305 Subtotal		8,112.49
306	GEAR UP Summer				
	471 GEAR UP				
	1XXX Instruction				
		1XX	Personal Services - Salaries		3,751.00
		2XX	Personal Services - Employee Benefits		637.40
		5XX	Other Purchased Services		750.00
		6XX	Supplies and Materials		1,015.45
			306 Subtotal		6,153.85
316	GEAR UP				
	471 GEAR UP				
	1XXX Instruction				
		1XX	Personal Services - Salaries		63,221.72
		2XX	Personal Services - Employee Benefits		18,723.43
		5XX	Other Purchased Services		4,206.34
		6XX	Supplies and Materials		2,554.21
			316 Subtotal		88,705.70
336	Mindfulness Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		505.27
			336 Subtotal		505.27



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
346	Indian Student Achievement Early Warning System Grant				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		10,000.00
			346 Subtotal		10,000.00
536	IDEA Part B (Trans from Coop)				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
			1XX Personal Services - Salaries		74,159.00
			2XX Personal Services - Employee Benefits		12,295.00
			536 Subtotal		86,454.00
616	Title VII, Indian Education				
	413 Title VII Indian Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		48,134.55
			2XX Personal Services - Employee Benefits		15,989.00
			3XX Purchased Professional and Technical Services		2,009.00
			5XX Other Purchased Services		926.02
			6XX Supplies and Materials		941.43
			616 Subtotal		68,000.00
816	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		34,320.27
			2XX Personal Services - Employee Benefits		5,895.44
			3XX Purchased Professional and Technical Services		2,450.00
			5XX Other Purchased Services		133.50
			6XX Supplies and Materials		2,455.79
			7XX Property and Equipment Acquisition		6,056.00
			816 Subtotal		51,311.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,322,795.77



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					2,318.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,323,750.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,322,795.77 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,273.09 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
126 Title III Part A English Language Acquisition	288,996.27	288,996.27	0.00
136 Gifted and Talented	1,060.00	1,060.00	0.00
156 Title I - Schoolwide Summer	4,701.00	4,701.00	0.00
166 Title VII, Indian Education Nkusmn	104,623.13	104,623.13	0.00
176 No Hungry Kids	2,250.00	2,250.00	0.00
216 Counselor Donation	500.00	39.73	460.27
225 Title I - Schoolwide	14,944.00	14,944.00	0.00
226 Title I - Schoolwide	319,634.00	319,634.00	0.00
246 Title I, Part A, Improving Basic Programs	17,595.00	17,595.00	0.00
256 Title II, Part A, Teacher/Principal Train/Recruit	1,342.00	1,342.00	0.00
276 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,972.00	16,972.00	0.00
296 Medicaid	231,396.33	231,396.33	0.00
305 GEAR UP summer	8,112.49	8,112.49	0.00
306 GEAR UP Summer	6,153.85	6,153.85	0.00
316 GEAR UP	88,705.70	88,705.70	0.00
336 Mindfulness Grant	0.00	505.27	-505.27
346 Indian Student Achievement Early Warning System Grant	10,000.00	10,000.00	0.00
356 Athletics Grant - Forgey	500.00	0.00	500.00
406 No Kid Hungry - Art Class Grant	500.00	0.00	500.00
536 IDEA Part B (Trans from Coop)	86,454.00	86,454.00	0.00
616 Title VII, Indian Education	68,000.00	68,000.00	0.00
816 21st Century Community Learning	51,311.00	51,311.00	0.00
Total	1,323,750.77	1,322,795.77	955.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	92.09	93.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>92.09</u>	<u>93.08</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	1,050.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>1,050.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	9,344.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,050.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,387.55	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	104.88	102.67	
	1910 Rentals	4,480.00	3,090.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,584.88	3,192.67	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		4,804.87	4,640.50
		6XX Supplies and Materials		55.00	39.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,859.87	4,679.78

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					9,725.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,192.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,679.78 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,237.90 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		120.36	120.27
	5300 Operating Transfers from Other Funds		12,052.76	17,567.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			12,173.12	17,687.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		12,092.63	7,225.16
		2XX Personal Services - Employee Benefits		51.24	231.31
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		0.00	15,025.24
		2XX Personal Services - Employee Benefits		0.00	321.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,143.87	22,803.15

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						13,531.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,687.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,803.15 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,415.92 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6,420.62	8,639.17
	1900 Other Revenue from Local Sources	10,087.78	2,845.03
	4820 Federal Impact Aid - Title VIII	860,739.72	918,419.79
	5400 Proceeds from Long-Term Liabilities	0.00	31,908.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		877,248.12	961,812.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	65,390.83	123,937.28
			2XX	Personal Services - Employee Benefits	152.46	10,200.39
			3XX	Purchased Professional and Technical Services	550.00	775.61
			4XX	Purchased Property Services	0.00	291.93
			5XX	Other Purchased Services	12,626.60	9,674.49
			6XX	Supplies and Materials	14,961.99	27,287.56
			7XX	Property and Equipment Acquisition	0.00	31,908.49
			810	Dues and Fees	872.20	67.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	21,351.24	198.71
			2XX	Personal Services - Employee Benefits	6,974.20	13.15
			6XX	Supplies and Materials	5,568.20	4,735.07
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services	3,136.35	2,164.70
			4XX	Purchased Property Services	535.66	764.61
			5XX	Other Purchased Services	1,197.09	1,582.85
			6XX	Supplies and Materials	23,375.04	11,270.18
			7XX	Property and Equipment Acquisition	11,370.00	1,650.25
			810	Dues and Fees	379.59	0.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	0.00	49,306.84
			2XX	Personal Services - Employee Benefits	0.00	9,231.89
			6XX	Supplies and Materials	9,793.30	9,652.76
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	0.00	226.80
			3XX	Purchased Professional and Technical Services	34,464.34	28,723.39
			5XX	Other Purchased Services	3,992.25	3,692.54
			6XX	Supplies and Materials	2,114.73	9,737.07

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	10,265.05	1,972.19
		24XX Support Services - School Administration			
			5XX Other Purchased Services	2,001.03	1,464.54
			6XX Supplies and Materials	156.98	80.15
			810 Dues and Fees	569.00	569.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	22,358.83	21,614.49
			2XX Personal Services - Employee Benefits	5,353.18	5,731.03
			3XX Purchased Professional and Technical Services	16,697.19	6,262.29
			5XX Other Purchased Services	13,450.51	19,450.90
			6XX Supplies and Materials	6,266.49	4,499.87
			7XX Property and Equipment Acquisition	4,142.53	0.00
			810 Dues and Fees	258.30	532.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	12,789.63	16,276.15
			2XX Personal Services - Employee Benefits	985.98	3,112.36
			3XX Purchased Professional and Technical Services	3,556.73	2,457.14
			440 Bldg & Grounds Repair and Main Services	33,576.69	49,825.14
			4XX Purchased Property Services	80,707.41	77,544.10
			5XX Other Purchased Services	26,504.94	27,341.31
			6XX Supplies and Materials	42,929.58	30,833.53
			7XX Property and Equipment Acquisition	0.00	9,755.89
			810 Dues and Fees	267.00	392.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	8,027.57	8,604.71
			6XX Supplies and Materials	1,147.61	1,089.12
			7XX Property and Equipment Acquisition	0.00	9,720.35
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	5,408.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	25,923.63	27,051.57
			850 Interest on Debt	8,206.74	6,511.64
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	3,920.00
			2XX Personal Services - Employee Benefits	0.00	257.69
			3XX Purchased Professional and Technical Services	8,043.57	5,261.06
			5XX Other Purchased Services	855.80	1,204.11
			6XX Supplies and Materials	3,585.10	3,094.65
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	524.84	2,568.47



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			6XX Supplies and Materials	190.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	3,389.29	2,976.98
			810 Dues and Fees	70.00	0.00
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	0.00	2,439.20
			6XX Supplies and Materials	26,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>587,607.27</u>	<u>696,915.19</u>

Schedule Of Changes Worksheet Fund Code 26

Beginning Fund Balance	874,761.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	961,812.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	696,915.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,139,659.01	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	50,103.46
	1112 District Levy - Personal Property	0.00	31.59
	1113 District Levy - Heavy Motor Vehicles	0.00	0.30
	1114 District Levy - Pers Prop/Mobile Homes	0.00	312.35
	1190 Penalties and Interest on Taxes	0.00	73.43
	1510 Interest Earnings	84.33	80.28
	3281 State Technology Aid	2,287.00	2,229.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,371.33</u>	<u>52,830.58</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	502.56
			5XX Other Purchased Services	0.00	966.83
			6XX Supplies and Materials	0.00	21,869.98
			7XX Property and Equipment Acquisition	0.00	10,784.90
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	2,889.91	0.00
		222X Educational Media Services			
			4XX Purchased Property Services	890.73	0.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	0.00	10,636.16
			850 Interest on Debt	0.00	519.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,780.64</u>	<u>45,280.11</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					5,082.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					52,830.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,280.11	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,632.50	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	492.56	758.26
	3445 State Combined Fund School Block Grant	19,695.83	19,695.83
	3447 SB96 Combined Block Grant Reimbursement	2,903.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,092.06	20,454.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			4XX	Purchased Property Services	0.00	2,333.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,333.31	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						65,952.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,454.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,333.31 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						84,073.47 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	265,928.51	270,141.22
	1112 District Levy - Personal Property	3,615.34	2,315.85
	1113 District Levy - Heavy Motor Vehicles	1,324.90	1,065.48
	1114 District Levy - Pers Prop/Mobile Homes	3,939.25	4,954.60
	1190 Penalties and Interest on Taxes	1,265.32	907.50
	1510 Interest Earnings	1,375.74	1,351.02
	3120 State Guaranteed Tax Base Aid	55,503.80	34,281.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		332,952.86	315,016.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	315,000.00	330,000.00
			850 Interest on Debt	37,922.50	25,795.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				353,272.50	356,145.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	75,894.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	315,016.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	356,145.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,765.92	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.87	20.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18.87</u>	<u>20.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					1,907.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,927.54	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	21.13	21.45
366	SB213 Safety Expenditures		
	5301 School Safety and Security Transfer	0.00	66,483.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21.13	66,504.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX	Purchased Property Services	0.00	373.25
366	SB213	Safety Expenditures				
	190	School Safety Projects				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	0.00	7,255.86
			7XX	Property and Equipment Acquisition	0.00	54,205.16
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	5,022.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	66,856.27

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						2,143.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,504.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						66,856.27 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,791.53 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	94,568.00	95,529.53
XX	39X	1XXX	112 Certified Teacher Staff Salaries	14,139.49	18,337.30
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	130,317.78	124,116.05
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	57,003.00	74,159.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,430,029.38	1,540,137.66
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	625.61	4,792.73
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	393.44
XX	XXX	26XX	41X Energy Utility Services	62,612.51	94,735.78
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	10,430.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	50,500.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	50,500.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	16,833.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	72,721.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	300,629.55
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	216,607.83	0.00	0.00	0.00	3,920.00
280	1XXX	2XX	61,888.95	0.00	0.00	0.00	257.69
280	1XXX	3XX	0.00	3,202.75	0.00	0.00	5,261.06
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	1,204.11
280	1XXX	6XX	0.00	0.00	0.00	0.00	3,094.65
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	5,192.51	0.00	0.00	0.00	0.00
Totals			283,689.29	3,202.75	0.00	0.00	13,737.51

300,629.55

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	197,498.30	0.00	0.00	0.00	197,498.30
*** Land Improvements	354,235.84	0.00	21,003.76	0.00	375,239.60
Buildings	7,668,110.79	0.00	0.00	0.00	7,668,110.79
*** Machinery and Equipment	1,562,107.07	0.00	88,599.65	0.00	1,650,706.72
Totals at Historical Cost	9,781,952.00	0.00	109,603.41	0.00	9,891,555.41
Depreciation					
Machinery and Equipment Accum	143,832.50	0.00	0.00	0.00	143,832.50
Total Accumulated Depreciation	143,832.50	0.00	0.00	0.00	143,832.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	9,638,119.50	0.00	109,603.41	0.00	9,747,722.91

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Capital Leases	25,479.04	31,908.49	10,636.16	0.00	46,751.37	0.00	46,751.37
Compensated Absences	209,191.04	0.00	0.00	16,945.04	192,246.00	0.00	192,246.00
Loans Payable	154,523.92	0.00	27,051.57	0.00	127,472.35	0.00	127,472.35
Other Post Employment Benefits	165,836.30	0.00	0.00	22,750.00	143,086.30	0.00	143,086.30
Total Governmental Activity							
Non-bond Long-Term Liabilities	555,030.30	31,908.49	37,687.73	39,695.04	509,556.02	0.00	509,556.02
Bond(s)							
03/29/2007	670,000.00	0.00	330,000.00	0.00	340,000.00	340,000.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	670,000.00	0.00	330,000.00	0.00	340,000.00	340,000.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0474-23854986

24 Lake County

0474 Arlee Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	323,325.00	78,076.00	0.00	401,401.00
Net Pension - TRS	2,108,382.00	297,356.00	0.00	2,405,738.00